

**Balance Transfers – Unexpired TAFS to Expired TAFS (USSGL 4192)
For Foreign Currency Fluctuations – Use only with OMB approval**

Background

USSGL account 4192 is necessary to allow transfers from unexpired accounts into expired accounts. These types of transactions may be necessary due to fluctuations in foreign currency valuations. If the value of the dollar goes down after booking obligations, the dollars booked are not sufficient to cover the revalued obligation. In these instances, USSGL account 4192 is necessary to transfer funds into the affected expired accounts to maintain the budgeted level of operations. If there is another reason your agency needs to use USSGL account 4192, you must first receive OMB's approval.

Proposed New USSGL Account (Effective Fiscal Year 2006, Available for early implementation, Fiscal Year 2005)

Account Title: Balance Transfers – Unexpired TAFS to Expired TAFS
Account Number: 4192
Normal Balance: Either

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. On a case-by-case basis, this account may be used for other purposes with OMB prior approval. FACTS II normal balance assigned to this account is “debit.”

Justification: A new USSGL account is needed to allow for transfers from an unexpired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS.

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Proposed New Transactions:

A215 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS).

Budgetary Entry

Debit 4192 Balance Transfers – Unexpired TAFS to Expired TAFS
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments – Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations – Transfers-In
 Credit 5755 Nonexpenditure Financing Sources – Transfers-In

Justification: New transaction is needed to allow transfers from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. This transaction can only be used with OMB approval.

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A216 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS).

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt from Apportionment

Debit 4610 Allotments – Realized Resources

Credit 4192 Balance Transfers – Unexpired TAFS to Expired TAFS

Proprietary Entry

Debit 3103 Unexpended Appropriations – Transfers-Out

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

Justification: New transaction is needed to allow transfers from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. This transaction can only be used with OMB approval.

Impact on USSGL Crosswalks			
USSGL Account	SF 133	USSGL 2108	Program and Financing Schedule (P&F)
4192 “Unexpired”	Line 2B	N/A	Line 2235
4192 “Expired”	Line 2B	N/A	N/A

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Beginning Trial Balances					
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	Transfer To TAFS 97-5-1234 (expired)	DR	CR
BUDGETARY			BUDGETARY		
4201	100,000		4201	5,000	
4610	<u>0</u>	<u>100,000</u>	4801		5,000
Total	100,000	100,000			
PROPRIETARY			PROPRIETARY		
1010	100,000		1010	5,000	
3101	<u>0</u>	<u>100,000</u>	3100		5,000
Total	100,000	100,000			

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1. To record upward adjustment due to foreign currency fluctuations. Obligation was originally recorded for \$5,000, but when bill was received, foreign currency fluctuation increased the amount owed to \$6,000.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
N/A				<u>Budgetary Entry</u>			
				4650 Allotments – Expired Authority	1,000		
				4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid		1,000	
				AND			
				4801 Undelivered Orders – Obligations, Unpaid	6,000		
				4901 Delivered Orders – Obligations, Unpaid		6,000	
							D114, B134
				<u>Proprietary Entry</u>			
				6100 Operating Expenses	6,000		
				2110 Accounts Payable		6,000	
			AND				
			3107 Unexpended Appropriations – Used	6,000			
			5700 Expended Appropriations		6,000		

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2. P.L. 95-457 provides statutory authority for DoD to transfer funds from unexpired TAFS to expired TAFS to cover increases in the value of obligations caused by foreign currency fluctuations. Funds in the amount of \$1,000 are transferred from TAFS 97-X-1234 to TAFS 97-5-1234 to cover foreign currency fluctuations. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. This transaction can only be used with OMB approval.

Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments-Realized Resources 4192 Balance Transfers - Unexpired TAFS to Expired TAFS	1,000	1,000	A216	<u>Budgetary Entry</u> 4192 Balance Transfers – Unexpired TAFS to Expired TAFS 4650 Allotments – Expired Authority	1,000	1,000	
<u>Proprietary Entry</u> 3103 Unexpended Approps. – Transfers-Out 1010 Fund Balance With Treasury	1,000	1,000		<u>Proprietary Entry</u> 1010 Fund Balance With Treasury 3102 Unexpended Approps.- Transfers-In	1,000	1,000	A215

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3. To record payment and disbursement of funds.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4901 Undelivered Orders – Obligations, Unpaid 4902 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 2110 Accounts Payable 1010 Fund Balance With Treasury	6,000	6,000	B110

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Pre-Closing Adjusted Trial Balances					
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	Transfer To TAFS 97-5-1234 (expired)	DR	CR
BUDGETARY			BUDGETARY		
4201	100,000		4192	1,000	
4610		99,000	4201	5,000	
4192	<u>0</u>	<u>1,000</u>	4650		0
Total	<u>100,000</u>	<u>100,000</u>	4801	1,000	
			4881		1,000
PROPRIETARY			4902	<u>0</u>	<u>6,000</u>
1010	99,000		Total	<u>7,000</u>	<u>7,000</u>
3101		100,000			
3103	<u>1,000</u>	<u>0</u>	PROPRIETARY		
Total	<u>100,000</u>	<u>100,000</u>	1010	0	
			2110		0
			3100		5,000
			3102		1,000
			3107	6,000	
			5700		6,000
			6100	<u>6,000</u>	
			Total	<u>12,000</u>	<u>12,000</u>

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CLOSING ENTRIES

4. To record the closing of related adjustments to undelivered orders.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4881 Upward Adjustments of Prior- Year Undelivered Orders – Obligations, Unpaid 4801 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> N/A	1,000	1,000	F226

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5. To record the consolidation of actual net-funded resources.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
<u>Budgetary Entry</u> 4192 Balance Transfers – Unexpired TAFS to Expired TAFS 4201 Total Actual Resources - Collected <u>Proprietary Entry</u> N/A	1,000	1,000	F204	<u>Budgetary Entry</u> 4201 Total Actual Resources – Collected 4192 Balance Transfers – Unexpired TAFS to Expired TAFS <u>Proprietary Entry</u> N/A	1,000	1,000	F204

6. To record the closing of paid delivered orders to total actual resources.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
N/A				<u>Budgetary Entry</u> 4902 Delivered Orders – Obligations, Paid 4201 Total Actual Resources - Collected <u>Proprietary Entry</u> N/A	6,000	6,000	F214

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7. To record the closing of unobligated balances to expiring authority.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
<u>Budgetary Entry</u> 4610 Allotments – Realized Resources 4650 Allotments – Expired Authority	99,000	99,000	F212	N/A			
<u>Proprietary Entry</u> N/A							

8. To record closing of fiscal-year activity to unexpended appropriations.							
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	TC	Transfer To TAFS 97-5-1234 (expired)	DR	CR	TC
<u>Budgetary Entry</u> N/A				<u>Budgetary Entry</u> N/A			
<u>Proprietary Entry</u> 3101 Unexpended Appropriations – Appropriations Received 3100 Unexpended Appropriations – Cumulative 3103 Unexpended Appropriations - Transfers-Out	100,000	99,000 1,000	F233	<u>Proprietary Entry</u> 3102 Unexpended Appropriations - Transfers-In 3100 Unexpended Appropriations - Cumulative 3107 Unexpended Appropriations - Used	1,000 5,000	6,000	F233

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Post-Closing Trial Balances					
Transfer From TAFS 97-X-1234 (unexpired)	DR	CR	Transfer To TAFS 97-5-1234 (expired)	DR	CR
BUDGETARY			BUDGETARY		
4201	99,000		N/A		
4650	<u>0</u>	<u>99,000</u>	PROPRIETARY		
Total	<u>99,000</u>	<u>99,000</u>	N/A		
PROPRIETARY					
1010	99,000				
3100	<u>0</u>	<u>99,000</u>			
Total	<u>99,000</u>	<u>99,000</u>			

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SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
Transfer From TAFS 97-X-1234 (unexpired)		Transfer To TAFS 97-5-1234 (expired)	
1. Budget Authority	0	1. Budget Authority	0
1A. Appropriation (4119E)	0	1A. Appropriation	0
2A. Unobligated Bal: Beginning of Period (4201B)	100,000	2A. Unobligated Bal: Beginning of Period (4201E-4801B)	0
2B. Unobligated Bal: Net Transfers, Actual (4192E)	(1,000)	2B. Unobligated Bal: Net Transfers, Actual (4192E)	1,000
3. Spending Authority From Offsetting Collections	0	3. Spending Authority From Offsetting Collections	0
4. Recoveries of Prior-Year Obligations	0	4. Recoveries of Prior-Year Obligations	0
5. Temporarily Not Available Pursuant to PL	0	5. Temporarily Not Available Pursuant to PL	0
6. Permanently Not Available	0	6. Permanently Not Available	0
7. Total Budgetary Resources (calc 1..6)	99,000	7. Total Budgetary Resources (calc 1..6)	1,000
8. Obligations Incurred	0	8. Obligations Incurred (4801E-B, 4881E, 4902E)	1,000
9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E)	99,000	9A1. Unob Bal: Apportioned, Bal, Currently Avail (4610E)	0
10D. Unobligated Balance Not Available: Other (4650E)	0	10D. Unobligated Balance Not Available: Other (4450E)	0
11. Total Status of Budgetary Resources (calc 8..10)	99,000	11. Total Status of Budgetary Resources (calc 8..10)	1,000
12. Obligated Balance, Net, Beg of Period	0	12. Obligated Balance, Net, Beg of Period (4801B)	5,000
14C. Ob Bal, Net, End of Period – Undel Orders (+)	0	14C. Ob Bal, Net, End of Period – Undel Orders (4801E+4881E)	0
15A. Outlays – Disbursements (+)	0	15A. Outlays – Disbursements (+) (4902E)	6,000
15B. Outlays – Collections (-)	0	15B. Outlays – Collections (-)	0
15C. Subtotal (calc 15A..15B)	0	15C. Subtotal (calc 15A..15B)	6,000
16. Less: Offsetting Receipts	0	16. Less: Offsetting Receipts	0
17. Net Outlays (calc 15C-16)	0	17. Net Outlays (calc 15C-16)	6,000

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USSGL 2108: YEAR-END CLOSING STATEMENT			
Transfer From TAFS 97-X-1234 (unexpired)		Transfer To TAFS 97-5-1234 (expired)	
Column 5 Post-Closing Unexpended Balance (1010E)	99,000	Column 5 Post-Closing Unexpended Balance (1010E)	0
Column 6 Other Authorizations	0	Column 6 Other Authorizations	0
Column 7 Reimbursements Earned	0	Column 7 Reimbursements Earned	0
Column 8 Unfilled Customer Orders	0	Column 8 Unfilled Customer Orders	0
Column 9 Undelivered Orders and Contracts	0	Column 9 Undelivered Orders and Contracts	0
Column 10 Accounts Payable and Other Liabilities	0	Column 10 Accounts Payable and Other Liabilities	0
Column 11 Unobligated Balance (4650E)	99,000	Column 11 Unobligated Balance	0
Columns 5+6+7+8 = 9+10+11		Columns 5+6+7+8 = 9+10+11	
99,000 = 99,000		0 = 0	

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BUDGET PROGRAM AND FINANCING SCHEDULE (P&F)			
Transfer From TAFS 97-X-1234 (unexpired)		Transfer To TAFS 97-5-1234 (expired)	
Budgetary Resources Available for Obligation		Change in Obligated Balances	
2140	Unobligated balance carried forward, start of year	100,000	
2235	Unexpired unobligated balance transfer to expired account (-) (4192E)	(1,000)	
2440	Unobligated bal carried forward, end of year (4610E)	99,000	
			7240 Obligated balance, start of year (4801B) 5,000
			7320 Total outlays (gross) (-) (4902E) (6,000)
			7340 Adjustments in expired accounts (4881E) 1,000
			Outlays (Gross), Detail
			8690 Outlays from new authority (4902E) 6,000
			8700 Total outlays (gross) (+) (sum 8690 to 8698) 6,000
			Net Budget Authority and Outlays
			8900 Budget authority (net) (+) (same as line 2200 and 8800..8896) 0
			9000 Outlays (net) (+) (same as line 8700 and 8800..8845) 6,000

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OMB Form and Content Statements

BALANCE SHEET			
Transfer From TAFS 97-X-1234 (unexpired)		Transfer To TAFS 97-5-1234 (expired)	
Intragovernmental Assets		Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	99,000	1. Fund Balance With Treasury (1010E)	0
6. Total Intragovernmental Assets (calc 1..5)	99,000	6. Total Intragovernmental Assets (calc 1..5)	0
15. Total Assets (calc 6..14)	99,000	15. Total Assets (calc 6..14)	0
Intragovernmental Liabilities		Intragovernmental Liabilities	
19. Total Intragovernmental Liabilities (calc 16..18)	0	19. Total Intragovernmental Liabilities (calc 16..18)	0
27. Total Liabilities (calc 19..26)	0	27. Total Liabilities (calc 19..26)	0
Net Position		Net Position	
29. Unexpended Appropriations (3100E)	99,000	29. Unexpended Appropriations (3100E)	0
30. Cumulative Results of Operations	0	30. Cumulative Results of Operations	0
31. Total Net Position (calc 29+30)	99,000	31. Total Net Position (calc 29+30)	0
32. Total Liabilities/Net Position (calc 27+31)	99,000	32. Total Liabilities/Net Position (calc 27+31)	0

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OMB Form and Content Statements

STATEMENT OF NET COST			
Transfer From TAFS 97-X-1234 (unexpired)		Transfer To TAFS 97-5-1234 (expired)	
1. Intragovernmental	0	1. Intragovernmental	0
2. Less: Intragovernmental Earned Revenues	0	2. Less: Intragovernmental Earned Revenues	0
3. Intragovernmental Net Costs (calc 1-2)	0	3. Intragovernmental Net Costs (calc 1-2)	0
4. Gross Costs With the Public (6100E)	0	4. Gross Costs With the Public (6100E)	6,000
5. Less: Earned Revenues From the Public	0	5. Less: Earned Revenues From the Public	0
6. Net Cost With the Public (calc 4-5)	0	6. Net Cost With the Public (calc 4-5)	6,000
7. Total Net Costs (calc 3+6)	0	7. Total Net Costs (calc 3+6)	6,000
10. Net Cost of Operations (calc 7+8-9)	0	10. Net Cost of Operations (calc 7+8-9)	6,000

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OMB Form and Content Statements

STATEMENT OF CHANGES IN NET POSITION					
Transfer From TAFS 97-X-1234 (unexpired)			Transfer To TAFS 97-5-1234 (expired)		
	Cum Res of Ops	Unexp Approps		Cum Res of Ops	Unexp Approps
1. Beginning Balances (3100B)	0	100,000	1. Beginning Balances (3100B)	0	5,000
2. Prior Period Adjustments	0	0	3. Prior Period Adjustments	0	0
3. Beginning Bal, As Adjusted (calc 1..2)	0	100,000	3. Beginning Bal, As Adjusted (calc 1..2)	0	5,000
Budgetary Financing Sources			Budgetary Financing Sources		
5. Appropriations Transferred-In/Out (+/-) (3103E)	0	(1,000)	5. Appropriations Transferred-In/Out (+/-) (3102E)	0	1,000
7. Appropriations Used	0	0	7. Appropriations Used (3107E, 5700E)	6,000	(6,000)
16. Total Financing Sources (calc 6..15) (calc 4..7)	0	(1,000)	16. Total Financing Sources (calc 6..15) (calc 4..7)	6,000	5,000
17. Net Cost of Operations	0	0	17. Net Cost of Operations	6,000	0
18. Ending Balances (calc ((3+16)-17) (calc 3+16)	0	99,000	18. Ending Balances (calc ((3+16)-17) (calc 3+16)	0	0

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OMB Form and Content Statements

STATEMENT OF FINANCING			
Transfer From TAFS 97-X-1234 (unexpired)		Transfer To TAFS 97-5-1234 (expired)	
1. Obligations Incurred (4801E-B, 4902E)	0	1. Obligations Incurred (4801E-B, 4902E, 4881)	1,000
2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>	2. Less: Sp Auth Off Coll and Recov	<u>(0)</u>
3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	0	3. Obligations Net of Offsetting Coll and Recov (calc 1-2)	1,000
4. Less: Offsetting Receipts	0	4. Less: Offsetting Receipts	0
5. Net Obligations (calc 3-4)	0	5. Net Obligations (calc 3-4)	1,000
11. Total Resources Used to Finance Activities (calc 5+10)	0	11. Total Resources Used to Finance Activities (calc 5+10)	1,000
12. Change in Budgetary Resources (4801E-B)	0	12. Change in Budgetary Resources (4801E-B+4881E)	(5,000)
17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	0	17. Total Res Used to Fin Items Not Part of Net Cost of Ops (calc 12..16)	(5,000)
18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	0	18. Total Res Used to Fin the Net Cost of Ops (calc 11-17)	6,000
30. Net Cost of Operations (calc 18+29)	0	30. Net Cost of Operations (calc 18+29)	6,000